

§ 145.5 Undeliverable packages.

Mail articles which are refused or undeliverable, except mail articles for which a mail fine entry has been issued in accordance with § 145.4(c), will be marked by the postmaster to show why delivery was not made, and will be forwarded to the proper exchange post office for return to the country of origin. Mail entries will be removed from the mail articles and returned to Customs for cancellation. If, for any reason, an undeliverable mail article known or supposed to be dutiable is not returned to the country of origin or forwarded to another country in accordance with the Postal regulations, it will be delivered to Customs for disposition under the Customs laws and regulations governing seized or unclaimed merchandise.

Subpart B—Requirements and Procedures

§ 145.11 Declarations of value and invoices.

(a) *Customs declaration.* A clear and complete Customs declaration on the form provided by the foreign post office, giving a full and accurate description of the contents and value of the merchandise, shall be securely attached to at least one mail article of each shipment, including shipments of special classes of merchandise treated in subpart D of this part. Although a Customs declaration is required to be attached to only one mail article of each shipment, examination and release of the merchandise will be expedited if such a declaration is attached to each individual mail article.

(b) *Invoice or statement of commercial value.* Each shipment of merchandise shall have an invoice or bill of sale (or, in the case of merchandise not purchased or consigned for sale, a statement of the fair retail value in the country of shipment), giving an accurate description and the purchase price of the merchandise, securely attached to the outside of the mail article or enclosed therein. If the shipment consists of more than one mail article, a copy of the invoice should accompany each mail article, or else the invoice shall accompany the mail article bearing the

declaration, and that mail article shall be marked "Invoice enclosed."

(c) [Reserved]

(d) *Shipments without declaration and invoice.* Shipment of merchandise which are not accompanied by a Customs declaration and invoice in accordance with paragraphs (a) through (b) of this section may be subject to seizure and forfeiture in accordance with § 145.4.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 76-103, 41 FR 14731, Apr. 7, 1976; T.D. 78-102, 43 FR 14454, Apr. 6, 1978; T.D. 85-39, 50 FR 9612, Mar. 11, 1985]

§ 145.12 Entry of merchandise.

(a) *Formal entries—(1) Discretionary.* The port director may require formal entry of any mail shipment regardless of value if in his opinion it is necessary to protect the revenue.

(2) *Required.* Formal entry at the customhouse shall be required for every importation in the mails which exceeds \$2,000 in value, except for special classes of merchandise which can be released without entry (see subpart D of this part), and except as provided in subparts B and C of part 143 and § 10.1 of this chapter.

(3) *Separate shipments.* Separate shipments not exceeding \$2,000 in value, if mailed abroad at different times (as shown by the declaration or other mailing indicia), shall not be combined for the purpose of requiring formal entry, even though they reach Customs at the same time and are covered by a single order or contract in excess of \$2,000, unless there was a splitting of shipments in order to avoid the payment of Customs duty.

(4) *Notice of formal entry requirement.* When a formal entry is required, the addressee shall be notified of the arrival of the shipment and of the place at which entry is to be made. If the shipment is addressed to a point which is not a Customs port or station, the port of entry specified in the notice shall be the port nearest the destination of the shipment. When a formal entry is filed, it shall contain all the statistical information as provided in § 141.61(e) of this chapter.

(b) *Mail and informal entries—(1) Preparation of entry form.* Except as provided in paragraphs (c) and (e) of this

section, Customs officers shall prepare and attach a mail entry (Customs Form 3419 or 3419A) for each shipment not exceeding \$2,000 in value which is to be delivered by the Postal Service, and return the shipment to the Postal Service for delivery and collection of duty. If the addressee has arranged to pick up such a shipment at the Customs office where it is being processed, the Customs officer shall prepare an informal entry (Customs Form 368 or 368A (serially numbered), or an entry summary, Customs Form 7501, and collect the duty in accordance with subpart C of part 143 of this chapter.

(2) *Rates of duty.* Merchandise released under a mail or informal entry shall be dutiable at the rates of duty in effect when the preparation of the entry is completed by a Customs employee, ready for transmittal with the merchandise to the addressee.

(c) *Dutiable shipments not over \$2,000 for Government agencies.* When a dutiable shipment not exceeding \$2,000 in value is addressed to a U.S. Government department or agency, the port director may release the merchandise prior to the payment of duties under an entry on Customs Form 368 or 368A (serially numbered) or Customs Form 7501, upon the receipt of a stipulation in the form set forth in §141.102(d) of this chapter. If the stipulation does not accompany the shipment, the port director shall notify the Government department or agency of the arrival of the shipment and request the stipulation. Upon receipt of the completed stipulation and preparation of the entry form, the port director shall stamp all mail articles in the shipment to show that they have received Customs treatment and shall return the shipment to the Postal Service for delivery, unless the addressee has arranged to pick up the shipment at the Customs office where it is being processed. The proper Government department or agency shall be billed later for any duties and taxes due.

(d) *Release without entry.* Certain types of merchandise may be passed free of duty without issuing an entry (see subpart D of this part).

(e) *Unaccompanied shipments*—(1) *Mail entry to be attached.* If the requirements of §148.115(a) of this chapter are met,

Customs officers shall prepare and attach a mail entry, Customs Form 3419 or 3419A, for each shipment for which entry is claimed under subheading 9816.00.40, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), which is to be delivered by the Postal Service, and return the shipment to the Postal Service for delivery and collection of duty. If the addressee has arranged to pick up the shipment at the Customs office where it is being processed, the Customs officer shall prepare an informal entry, Customs Form 368 or 368A (serially numbered), or entry summary, Customs Form 7501, and collect the duty in accordance with subpart C of part 143 of this chapter if the requirements of §148.115(a) of this chapter are met.

(2) *Disposition of Customs Form 255.* The Declaration of Unaccompanied Articles, Customs Form 255, affixed to the shipment shall be removed by the Customs officer and retained for Customs purposes. If a mail entry, Customs Form 3419 or 3419A, has been prepared, the mail entry number shall be noted on the Customs Form 255.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 73-175, 38 FR 17469, July 2, 1973; T.D. 73-312, 38 FR 30884, Nov. 8, 1973; T.D. 78-102, 43 FR 14454, Apr. 6, 1978; T.D. 78-394, 43 FR 49788, Oct. 25, 1978; T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 91-73, 56 FR 42527, Aug. 28, 1991; T.D. 92-56, 57 FR 24944, June 12, 1992; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

§ 145.13 Internal revenue tax on mail entries.

(a) *Method of collection.* Any internal revenue tax assessed on a mail entry shall be shown as a separate item on the entry, and collected in the same manner as Customs duties.

(b) *Release without payment of tax.* A mail entry may not be used to release a shipment of cigars, cigarettes, or cigarette papers or tubes for a manufacturer without payment of tax as provided for in 27 CFR part 275 and §11.2a of this chapter. If a claim for release without payment of tax is made by the addressee at the time of delivery, the shipment will be returned by the Postal Service to the port of entry or sent to the nearest Customs office at which